

EXHIBIT A

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO**

In re:

THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO

as representative of

THE COMMONWEALTH OF PUERTO RICO, *et al.*,¹

Debtors.

X : PROMESA
: Title III
:
: Case No. 17-bk-3283 (LTS)
:
: (Jointly Administered)
:
:
:
X

**SUPPLEMENTAL DECLARATION
OF JOFF MITCHELL OF ZOLFO COOPER, LLC**

Pursuant to 28 U.S.C. § 1746, I, Joff Mitchell, state under penalty of perjury, that:

1. I am an authorized representative of Zolfo Cooper, LLC (“Zolfo Cooper”),² which has a place of business at 909 Third Avenue, Floor 30, New York, New York 10022.
2. Except as otherwise noted, I have personal knowledge of the matters set forth herein and, if called as a witness, would testify competently thereto.
3. I am filing this supplemental declaration to supplement the disclosures that were

¹ The Debtors in these Title III Cases, along with each Debtor’s respective Title III case number and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (the “Commonwealth”) (Bankruptcy Case No. 17-BK-3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17- BK-3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17-BK-3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17- BK-3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17-BK-4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority (“PBA”) (Bankruptcy Case No. 19-BK-5523-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

² On November 1, 2018, AlixPartners, LLP acquired Zolfo Cooper, LLC. A Supplemental Declaration disclosing the acquisition of Zolfo Cooper, LLC by AlixPartners, LLP was filed on November 6, 2018 (Docket No. 4189).

included in the original declaration dated July 11, 2017 [ECF No. 615-3] filed in support of the Application of the Official Committee of Unsecured Creditors of the Commonwealth of Puerto Rico, for Entry of an Order Authorizing the Employment and Retention of Zolfo Cooper as Bankruptcy Consultant and Financial Advisor to the Committee *nunc pro tunc* to June 27, 2017 [ECF No. 615-1] and the prior supplemental declarations filed with this Court [ECF Nos. 1304, 1769, 4189, 4445, 6780, 7778, 12988, 13848, 15040, 16679, 20263, 20828, 21545, and 22849].

4. In accordance with the Puerto Rico Recovery Accuracy in Disclosures Act (the “PRRADA”) and the Court’s related orders [Docket Nos. 19859, 19980, 20419, and 20467], the Oversight Board submitted an initial List of Material Interested Parties, as defined in the PRRADA (the “Initial MIP List”), which the Oversight Board thereafter amended (the “Amended MIP List” and, together, the “MIP List”). On March 21 and 30, 2022, the Court directed that, “to the extent any professional persons (as identified in PRRADA) have already complied with the requirements of Rule 2014(a) of the Federal Rules of Bankruptcy Procedure, any future disclosures by such professional persons as required by PRRADA must supplement, but need not duplicate, what has already been filed by those professional persons.” See Docket Nos. 20419 and 20467.

5. Consistent with these orders, Zolfo Cooper continues to review its conflicts check system for these parties, and the results were compiled and analyzed by Zolfo Cooper professionals acting under my supervision.

6. In its capacity as a subsidiary of AlixPartners, LLP and affiliates (“AP”), Zolfo Cooper would like to disclose the following:

- AP has been engaged to provide consulting services to AES Puerto Rico LP, a material creditor of PREPA, in matters unrelated to recoveries to general unsecured creditors of the Debtors, the Committee, and this Title III case (the “AES Engagement”). While the AES Engagement is wholly unrelated to the services Zolfo Cooper is providing to the Committee, out of an abundance of caution, AP has implemented an information barrier between the AP team working on the AES Engagement and the Zolfo Cooper team

providing services to the Committee. Zolfo Cooper informed the Committee and counsel to the Committee of the AES Engagement prior to the filing of this Sixteenth Supplemental Declaration.

7. I continue to reserve the right to supplement Zolfo Cooper's disclosures in the event that I learn of any additional connections that require disclosure. If any new material relevant facts or relationships are discovered or arise, Zolfo Cooper will promptly file a supplemental declaration pursuant to Bankruptcy Rule 2014(a).

I declare under penalty of perjury pursuant to 28 U.S.C. §1746 that the foregoing is true and correct.

Dated: May 26, 2023

/s/ Joff Mitchell
Joff Mitchell
Zolfo Cooper, LLC